Nitin K Shah & Co.

CHARTERED ACCOUNTANTS

FORM NO. 3CB

(See rule 6G (1) (b))

Audit report under section 44AB of the Income-tax Act, 1961,
in the case of a person referred to in clause (b) of sub-rule(1) of rule 6G

1. We have examined the balance sheet as at 31st March 2016 and the profit and loss for the year ended on that date, attached herewith, of **Aayushi Builders** ,A-1, 9th Floor, Safal profitaire, Corporate Road, Prahladnagar Garden, Ahmedabad – 380 015. PAN:- AAMFA3043K

2. we certify that the balance sheet and the profit and loss account are in agreement with the books of account maintained at the head office at A-1, 9th Floor, Safal Profitaire, Corporate Road, Prahladnagar Garden, Ahmedabad – 380 015.

3. (a) we report the following observations / comments / discrepancies / inconsistencies; if any:

   (b) Subject to above, -

   (A) We have obtained all the information and explanations which, to the best of our Knowledge and belief, were necessary for the purpose of the audit.

   (B) In our opinion, proper books of account have been kept by the head office and branches of the assessee as far as appear from our examination of the books.

   (C) In our opinion and to the best of our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-

   i. In the case of the balance sheet, of the state of the affairs of the assessee as at 31st March 2016, and

   ii. In the case of the profit and loss account of the profit /loss of the assessee for the year ended on that date.

4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No.3CD.

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5. In our opinion and to the best of our information and according to explanations given to us, the particulars given in the said Form No.3 CD are true and correct subject to following observations/qualifications, if any:

FOR, NITIN K. SHAH & CO.
Chartered Accountants

Proprietor
M. No. : 116817
Firm Reg. No. 107140W

NITIN K. SHAH & CO. FIRM REG. NO. 107140W M. No. 116817 AHMEDABAD CHARTERED ACCOUNTANTS

For, Nitin K. Shah & Co.
Chartered Accountants
FR No: 107140W

Shah V. N.

(Vaibhav N. Shah)
M.No. 116817
Proprietor
Place: Ahmedabad.
Date: 05th September, 2016.
Address: Office: 36-38,
3rd Floor, Empire Tower,
Nr. Associated Petrol Pump,
C.G. Road, Ahmedabad – 380 006

FORM NO. 3 CD

(See rule 6G(2))

Statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961

PART - A

1	Name of the Assessee	:	Aayushi Builders
2	Address	:	A-1, 9th Floor, Safal Profitaire, Corporate Road, Prahladnagar Garden, Ahmedabad - 380 015.
3	Permanent Account Number	:	AAMFA3043K
4	Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, customs duty,etc. If yes, please furnish the registration number or any other identification number allotted for the same		STN : AAMFA3043KSD001 VAT TIN : 24073908091
5	Status	:	Registered Partnership Firm
6	Previous year	:	01.04.2015 to 31.03.2016
7	Assessment Year	:	2016-2017
8	Indicate the relevant clause of section 44AB under which the audit has conducted	:	44AB (a)

PART - B

9	(a)	If firm or Association of Persons, indicate names of partners / members and their profit sharing ratio.	:	As per Annexure '1'
	(b)	If there is any change in the partners / members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.	:	Yes, As per Annexure '1'
10	(a)	Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession).	:	Dealing in real estate transactions including it's development and sale thereof.
	(b)	If there is any change in the nature of business or profession, the particulars of such change.	:	This being the first year of audit, no change has been noticed.
11	(a)	Whether books of account are prescribed under section 44AA, if yes, list of books so prescribed.		No
	(b)	List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)	:	As per Annexure '2'
	(c)	List of books of account and nature of relevant documents examined.	:	As per Annexure '2'
12		Whether the profit and loss account includes any profits and gains assessable on presumptive basis, if yes, indicate the amount and the relevant section (44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB, Chapter XII-G, First Schedule or any other relevant section.)	:	No
13	(a)	Method of accounting employed in the previous year.	:	Mercantile/Accrual
	(b)	Whether there has been any change in the method of accounting employed vis-à-vis the method employed in the immediately preceding previous year.	:	No
	(c)	If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss.	:	Sr. No. / Particulars / Increase in Profit (Rs.) / Decrease in Profit (Rs.) N.A.
	(d)	Details of deviation, if any, in the method of accounting employed in the previous year from accounting standards prescribed under section 145 and the effect thereof on the profit or loss.	:	N.A.
14	(a)	Method of valuation of closing stock employed in the previous year.	:	At Cost
	(b)	In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish:	:	Sr. No. / Particulars / Increase in Profit (Rs.) / Decrease in Profit (Rs.) No Deviation
15		Give the following particulars of the capital asset converted into stock-in-trade:		
	(a)	Description of capital asset	:	No such transaction is notice during the audit, hence not reported.
	(b)	Date of acquisition	:	
	(c)	Cost of acquisition	:	
	(d)	Amount at which the asset is converted into stock-in-trade	:	
16		Amounts not credited to the profit and loss account, being:		
	(a)	The items falling within the scope of section 28;	:	NIL
	(b)	The Performa credits, drawbacks, refund of duty of customs or excise or service tax, or refund of sales tax or value added tax, where such credits, drawbacks or refunds are admitted due by the authorities concerned;	:	NIL
	(c)	Escalation claims accepted during the previous year;	:	NIL
	(d)	Any other item of income;	:	NIL
	(e)	Capital receipt, if any.	:	NIL

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17	Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please furnish:	Details of Property / Consideration Received or Accrued / Value Adopted or Assessed or assessable	N.A.

18 Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :-

(a)	Description of asset / block of assets.	:	As per Annexure '3'
(b)	Rate of depreciation.	:	
(c)	Actual cost or written down value, as the case may be.	:	
(d)	Additions / deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of:-	:	
i)	Central Value Added Tax credits claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March,1994,	:	
ii)	Change in rate of exchange of currency, and	:	
iii)	Subsidy or grant or reimbursement, by whatever name called.	:	
e)	Depreciation allowable.	:	
f)	Written down value at the end of the year.	:	

19 Amounts admissible under section :-

	Section		Amount debited to profit and loss account	Amounts admissible as per the provisions of the Income-tax Act, 1961 and also fulfils the conditions, if any specified under the conditions, if any specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc., issued in this behalf.
a)	33AC	:	Nil	Nil
b)	33AB	:	Nil	Nil
c)	33ABA	:	Nil	Nil
d)	35(1)(i)	:	Nil	Nil
e)	35(1)(ii)	:	Nil	Nil
f)	35(1)(iia)	:	Nil	Nil
g)	35(1)(iii)	:	Nil	Nil
h)	35(1)(iv)	:	Nil	Nil
i)	35(2AA)	:	Nil	Nil
j)	35(2AB)	:	Nil	Nil
k)	35AC	:	Nil	Nil
l)	35AD	:	Nil	Nil
j)	35CCA	:	Nil	Nil
k)	35CCB	:	Nil	Nil
l)	35CCC	:	Nil	Nil
m)	35CCD	:	Nil	Nil
n)	35D	:	Nil	Nil
o)	35DD	:	Nil	Nil
p)	35DDA	:	Nil	Nil
q)	35E	:	Nil	Nil

20 (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] : Nil

(b) Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sr.no.	Natureof Fund	Sum Received from Employees	Due date of Payment	The Actual Amount Paid	The Actual Date of Payment to the concerned Authorities
As per Annexure '4'					

21 (a) Amounts debited to the profit and loss account, being capital, personal, advertisement expenditure etc. :-

	expenditure of capital nature;	:	Nil
	expenditure of personal nature;	:	Nil
	expenditure on advertisement	:	Nil
	expenditure incurred at clubs,-	:	
(i)	as cost for club services and facilities used;	:	Nil
(ii)	expenditure by way of penalty or fine for violation of any law for the time being in force;	:	Income Tax Paid during the Year Rs. 308/-
(iii)	any other penalty or fine not covered above	:	Nil
(iv)	expenditure incurred for any purpose which is an offence or which is prohibited by law;	:	Nil

(b) Amounts inadmissible under section 40(a); : Nil

(i) as payment to non-resident referred to in sub-clause (i)

(A) Details of payment on which tax is not deducted:

Date of Payment	Amount of Payment	Nature of Payment	Name & Address of the payee
Nil			

(B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1)

Date of Payment	Amount of Payment	Nature of Payment	Name & Address of the payee	Amount of tax deducted
Nil				

(ii) as payment referred to in sub-clause (ia)

(A) Details of payment on which tax is not deducted:

Date of Payment	Amount of Payment	Nature of Payment	Name & Address of the payee
Nil			

(B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub- section (1) of section 139

Date of Payment	Amount of Payment	Nature of Payment	Name & Address of payer	Amount of tax deducted	Amount out of (v) deposited, if any
Nil					

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		(iii)	under sub-clause (ic) [Wherever applicable]	Nil
		(iv)	under sub-clause (iia)	Nil
		(v)	under sub-clause (iib)	Nil
		(vi)	under sub-clause (iii)	Nil
		(vii)	under sub-clause (iv)	Nil
		(viii)	under sub-clause (v)	Nil
	(c)		Amounts debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof;	: Nil
	(d)		Disallowance/deemed income under section 40A(3):	Nil
		(A)	On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details:	Sr. No. / Date of Payment / Nature of Payment / Amount / Name & PAN of the payee, if available — Nil
		(B)	On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A);	Sr. No. / Date of Payment / Nature of Payment / Amount / Name & PAN of the payee, if available — Nil
	(e)		provision for payment of gratuity not allowable under section 40A(7);	
	(f)		any sum paid by the assessee as an employer not allowable under section 40A(9);	Nil
	(g)		particulars of any liability of a contingent nature;	Nil
	(h)		amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income;	Nil
	(i)		amount inadmissible under the proviso to section 36(1)(iii).	Nil
22			Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	: Nil
23			Particulars of payments made to persons specified under section 40A(2)(b).	: Nil
24			Amounts deemed to be profits and gains under section 32AC or 33AB or 33ABA or 33AC.	: Nil
25			Any amount of profit chargeable to tax under section 41 and computation thereof.	: Nil
26	(i)		In respect of any sum referred to in clauses (a), (b), (c), (d) or (e) of section 43B, the liability for which:-	
		(A)	Pre existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
		(a)	Paid during the previous year;	
		(b)	Not paid during the previous year;	As per Annexure '5'
		(B)	Was incurred in the previous year and was	
		(a)	Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);	
		(b)	Not paid on or before the aforesaid date.	
			***	
			*State whether sales tax, customs duty, excise duty or any other indirect tax, levy, cess, impost, etc., is passed through the profit and loss account	Yes, Service Tax on GTA Service and Composition VAT
27	(a)		Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts.	: As per Annexure '6'
	(b)		Particulars of income or expenditure of prior period credited or debited to the profit and loss account.	: Nil
28			Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viia), if yes, please furnish the details of the same.	: Nil
29			Whether during the previous year the assessee received any consideration for issue of shares which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same.	: Nil
30			Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D]	: Nil

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31	(a)	*Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year			
		i)	names, address and permanent account number (if available with the assessee) of the lender or depositor;	:	As per Annexure '7'
		ii)	amount of loan or deposit taken or accepted;	:	
		iii)	Whether the loan or deposit was squared up during the previous year;	:	
		iv)	maximum amount outstanding in the account at any time during the previous year	:	
		v)	Whether the loan or deposit was taken or accepted otherwise than by an account payee cheque or an account payee bank draft.	:	
			(These particulars need not be given in the case of a Government company, a banking company or a corporation established by a Central, State or Provincial Act.)		
	(b)	Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year			
		i)	name, address and permanent account number (if available with the assessee) of the payee;	:	As per Annexure '7'
		ii)	amount of the repayment;	:	
		iii)	maximum amount outstanding in the account at any time during the previous year;	:	
		iv)	whether the repayment was made otherwise than by account payee cheque or account payee bank draft	:	
	(c)	Whether the taking or accepting loan or deposit, or repayment of the same were made by account payee cheque drawn on a bank or account payee bank draft based on the examination of books of account and other relevant documents		:	It is not possible for us to verify whether payments through bank have been made by way of crossed cheque or crossed bank draft, as necessary evidence is not in the possession of the assessee.
	*	(The particulars (i) to (iv) at (b) and comment at (c) above need not be given in the case of a repayment of any loan or deposit taken or accepted from Government, Government company, banking company or a corporation established by a Central, State or Provincial Act)			

32 Details of brought forward loss or depreciation allowance, in the following manner, to the extent available:

a)	Sr. No.	Assessment Year	Nature of loss/ allowance (in rupees)	Amount as returned (in rupees)	Amount as assessed (give reference to relevant order)	Remarks
	1					
	2			Nil		
	3					

b)	Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79	:	Not applicable
c)	Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, If yes, please furnish the details of the same.	:	Not applicable
d)	whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same.	:	Not applicable
e)	In case of a company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if any incurred during the previous year.	:	Not applicable

33 Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III (Section 10A, Section 10AA).

Section under which deduction is claimed	Amounts admissible as per the provision of the Income-tax Act, 1961 and fulfils the conditions, if any, specified under the relevant provisions of Income-tax Act, 1961 or Income-tax Rules,1962 or any other guidelines, circular, etc, issued in this behalf.
Nil	

34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

TAN	Section	Nature of Payment	Total Amount of Payment or receipt of the nature specified in column (3)	Total Amount on which tax was required to be deducted or collected out of (4)	Total amount on which tax was deducted or collected at specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted at less than specified rate out of (7)	Amount of tax deducted or collected on (8)	Amount if tax deducted or collected not deposited to the credit of the central Government out of (6) & (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
As per Annexure '8'									

(b) whether the assessee has furnished the statement of tax deducted or tax collected within the prescribed time. If not, please furnish the details:

TAN	Type of Form	Due date of Furnishing	Date of Furnishing, if furnished	Whether the statement of tax deducted or collected contains information about all transactions which is required to be reported
N.A.				

(c) whether the assessee is liable to pay interest under section 201(1A) or section 206C(7). If yes, please furnish:

TAN	Amount of interest under section 201(1A)/206C(7) is payable	Amount paid out of column (2) along with date of payment.
Nil		

35	a)	In the case of a trading concern, give quantitative details of principal items of goods traded		
		a) opening stock;	:	Looking to the nature of business carried on the quantitative details as to items sold are inapplicable.
		b) purchase during the previous year;	:	
		c) Sales during the previous year	:	
		d) Closing stock	:	
		e) Shortage / excess, if any	:	
	b)	In the case of a manufacturing concern, give quantitative details of principal items of raw materials, finished products and by-products		
		(A) Raw materials		
		i) opening stock;	:	Looking to the nature of business carried on the quantitative details as to items sold are inapplicable.
		ii) purchases during the previous year;	:	
		iii) consumption during the previous year;	:	
		iv) sales during the previous year;	:	
		v) closing stock;	:	
		vi) *yield of finished products;	:	
		vii) *percentage of yield;	:	
		viii) *shortage / excess, if any.	:	
		(B) Finished products / by products		
		i) Opening stock	:	Looking to the nature of business carried on the quantitative details as to items sold are inapplicable.
		ii) Purchases during the previous year	:	
		iii) Quantity manufactured during the previous year	:	
		iv) Sales during the previous year	:	
		v) Closing stock	:	
		vi) Shortage / excess, if any	:	
36		In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form:-		
	(a)	total amount of distributed profits;	:	
	(b)	Amount of reduction as referred to in section 115- (1A)(i);	:	Not Applicable
	(c)	Amount of reduction as referred to in section 115-O(1A)(ii);	:	Not Applicable
	(d)	total tax paid thereon;	:	Not Applicable
	(e)	dates of payment with amounts.	:	Not Applicable
37		Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor.	:	Not Applicable
38		Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	:	Not Applicable
39		Whether any audit was conducted under section 72A of the Finance Act,1994 in relation to valuation of taxable services, Finance Act,1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor.	:	Since service tax audit is not completed and the service tax audit report is not available with the assessee at the time of signing this report, hence we are unable to comment on it.

40 Details regarding turnover, gross profit, etc., for the previous year and preceding previous year:

Sr. No.	Particulars		Previous Year	Preceding Previous Year
(a)	Total Turnover of the assessee	:	Not Applicable	Not Applicable
(b)	Gross profit / Turnover;	:	Not Applicable	Not Applicable
(c)	Net profit / Turnover;	:	Not Applicable	Not Applicable
(d)	Stock-in-trade / Turnover;	:	Not Applicable	Not Applicable
(e)	Material consumed / Finished goods produced.	:	Not Applicable	Not Applicable
	[illegible] of goods traded or manufactured or services rendered)	:		

41	Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings.	:	Not Applicable

For, Nitin K. Shah & Co.,
Chartered Accountants
FR No: 107140W
Shah V. N.
(Vaibhav N. Shah)
M.No. 116817
Proprietor
Place : Ahmedabad
Date: 06th September, 2016.
Address: Office: 36-38, 3rd Floor, Empire Tower, Nr. Associated Petrol Pump, C.G. Road, Ahmedabad – 380 006

Notes: -

1) *This Form has to be signed by the person competent to sign Form No. 3CA or Form No. 3CB, as the case may be.
2) The principal rules were published in the Gazette of India vide number S.O. 969(E), dated the 26th March, 1962 and last amended by number S.O. 1416, dated the 30/05/2014.

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AAYUSHI BUILDERS
FY : 2015-16
AY : 2016-17

Annexure 1 : Clause 9(a) & 9(b)
If there is any change in the partners / members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change.

Sr. no.	Partners' Name	As at 31st March 2016	As at 31st March 2015	Remarks
		Profit / Loss Ratio	Profit / Loss Ratio	
1	Amarchand Ramji Gala	14.35%	15.00%	
2	Anilbhai Dungarshi Gala	7.43%	7.50%	
3	Dungarshi Ramji Gala	7.92%	8.00%	
4	Gnanesh Dungarshi Gala	7.43%	7.50%	
5	Harakhchand Ramji Gala	7.92%	8.00%	
6	Jitendra Lalji Gala	11.88%	12.00%	
7	Kalpesh H Gala	4.95%	5.00%	
8	Kanchanben N Shah	4.95%	5.00%	
9	Ketan B Gala	5.44%	5.50%	
10	Manjulaben J Gala	5.94%	6.00%	
11	Rajubhai H Gala	7.43%	7.50%	
12	Sandeep S Gala	12.46%	13.00%	
13	Gala Landmarks Private Limited	1.00%	0.00%	Admission
	Grand Total	100.00%	100.00%	

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AAYUSHI BUILDERS
FY : 2015-16
AY : 2016-17

Annexure 2 : Clause 11(b) & 11(c)

List of books of account maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.)

Sr. No.	List of Books of Account (Books of account are maintained in Computer system)	Manual or Computarised	Examined	Address
1	Bank Book	Computarised	YES	A-1, 9th Floor, Safal Profitaire, Corporate Road, Prahladnagar Garden, Ahmedabad - 380 015.
2	Cash Book	Computarised	YES	
3	Purchase Register	Computarised	YES	
4	Journal Register	Computarised	YES	
5	General Register	Computarised	YES	

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AAYUSHI BUILDERS
FY : 2015-16
AY : 2016-17

Annexure 3 : - Clause 18
Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, is the following

Sr. No.	Assets	Assets a Cost (Gross Block)					Depreciation		
		At WDV	Additions		Deductions	Total	Rate of	For the	WDV
		as on	Before	After	during the	as on	Depreciation	year	As on
		01.04.2015	Six Month	Six Month	year	31.03.2016		15-16	31.03.2016
1	Building	-	-	-	-	-	10.00%	-	-
2	Plant & Machinery	-	-	1,27,957	-	1,27,957	15.00%	9,597	1,18,360
3	Furniture & Fixture	85,500	1,84,000	-	-	2,69,500	10.00%	26,950	2,42,550
4	Office Equipment	-	-	-	-	-	10.00%	-	-
5	Software	-	-	-	-	-	10.00%	-	-
6	Equipments Less than Rs. 5000	-	-	-	-	-	60.00%	-	-
6	Computers & Hardwares	-	19,772	-	-	19,772	100.00%	-	-
							60.00%	11,863	7,909
	Total	85,500	2,03,772	1,27,957	-	4,17,229		48,410	3,68,819
	P.Y.	-	-	90,000	-	90,000		4,500	85,500

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Annexure 4 : Clause 20(b)
Details of contributions received from employees for various funds as referred to in section 36(1)(va):

Sr. No.	Nature of Liabilities	Month	Sum Received from Employees	Due date of Payment (Including Grace Period)	The Actual Amount Paid	Date of Payment	If Realization Within 15 Days
1	Employees Provident Fund						
		Apr-15	-	20-05-2015	-	15-05-2015	YES
		May-15	-	20-06-2015	-	11-06-2015	YES
		Jun-15	-	20-07-2015	-	16-07-2015	YES
		Jul-15	4,766	20-08-2015	4,766	12-08-2015	YES
		Aug-15	4,755	20-09-2015	4,755	15-09-2015	YES
		Sep-15	4,713	20-10-2015	4,713	06-10-2015	YES
		Oct-15	4,766	20-11-2015	4,766	15-11-2015	YES
		Nov-15	4,754	20-12-2015	4,754	10-12-2015	YES
		Dec-15	4,290	20-01-2016	4,290	09-01-2016	YES
		Jan-16	4,319	15-02-2016	4,319	13-02-2016	YES
		Feb-16	4,055	15-03-2016	4,055	12-03-2016	YES
		Mar-16	3,692	15-04-2016	3,692	11-04-2016	YES
	TOTAL						

Sr. No.	Nature of Liabilities	Month	Sum Received from Employees	Due date of Payment (Including Grace Period)	The Actual Amount Paid	Date of Payment	If Realization Within 15 Days
2	ESI						
		Apr-15	-	21-05-2015	-	19-05-2015	YES
		May-15	-	21-06-2015	-	11-06-2015	YES
		Jun-15	-	21-07-2015	-	16-07-2015	YES
		Jul-15	-	21-08-2015	-	12-08-2015	YES
		Aug-15	-	21-09-2015	-	10-09-2015	YES
		Sep-15		21-10-2015	-	[illegible]	YES
		Oct-15	-	21-11-2015	-	17-11-2015	YES
		Nov-15	-	21-12-2015	-	10-12-2015	YES
		Dec-15	-	21-01-2016	-	09-01-2016	YES
		Jan-16	-	21-02-2016	-	16-02-2016	YES
		Feb-16	-	21-03-2016	-	13-03-2016	YES
		Mar-16	-	21-04-2016	-	11-04-2016	YES
	TOTAL						

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Annexure 5 : Clause 26(i)(A) & 26(i)(B)
In respect of any sum referred to in clauses (a), (b), (c), (d) or (e) of section 43B, the liability for which: -

Clause 21(i)(A)(a)	Pre existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was Paid during the previous year;

Sr. No.	Nature of liability	Opening Balance (in Rs.)	Paid during the previous year (in Rs.)	Balance Written off	Net Balance as on 31.03.2016	Date of payment
1	NIL					
2						
3						

Clause 26(i)(B)(a)	In respect of any sum referred to in clauses (a), (b), (c), (d) or (e) of section 43B, the liability for which: - Was incurred in the previous year and was Paid on or before the due date for furnishing the return of income of the previous year under section 139(1);

Sr. No.	Month	Amount Payable	Amount Paid	Payment Date	Amount Unpaid	Paid Date
1	Professional Tax on Employees	2,130	2,130	16-Apr-16	-	
2	Service tax	34,666	34,666	11-May-16	-	
3	Employer's PF	4,546	4,546	11-Apr-16	-	
4	Composition VAT	58,977	58,977	21-Apr-16	-	
5	VAT on Scrap	305	305	21-Apr-16	-	

Clause 26(i)(B)(b)	In respect of any sum referred to in clauses (a), (b), (c), (d) or (e) of section 43B, the liability for which: Was incurred in the previous year and was Not paid on or before the aforesaid date.

Sr. No.	Particulars	Amount Payable	Amount Paid	Outstanding	Date of Payment
1	Bonus	2,46,610		2,46,610	
2	Leave Encashment	1,25,152	-	1,25,152	-
	TOTAL	3,71,762	-	3,71,762	

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Annexure 6 : Clause 27(a)
Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Modified Value Added Tax credits in the accounts.

Sr. No.	Type of Tax	Opening Balnce 01.04.2015	Availed	Utilized	Closing Balance 31.03.2016
1	Service Tax	-	65,92,948	13,85,294	52,07,654
	TOTAL	-	65,92,948	13,85,294	52,07,654

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Annexure 7 :
Clause 31(a) - Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year.
Clause 31(c) - Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year

Sr.No.	Name of Party	Address	PAN	Amount of Loan Accepted	Amount of Loan Repaid	Maximum Amount outstanding During the Year	Loan taken or Repaid otherwise than by Account Payee Cheque or Account Payee Bank Draft	Whether Loan Squared up during the Previous Year
1	Popat Hirji Shah	10, Swati Bahar 2, Bopal, Ahmedabad	AGFPS3308K	1,00,00,000	-	1,00,00,000	No	No
2	Ankit Raju Gala	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AJZPG2848L	2,00,00,000	-	2,00,00,000	No	No
3	Navneet Trust	Navneet Bhavan, Bhavani Shankar Road, Near Shardashram Soc., Dadar (W), Mumbai-400028	AABTN6673D	3,25,00,000	3,00,00,000	1,25,00,000	No	No
4	Dilip Sampat Navneet Trust	Navneet Bhavan, Bhavani Shankar Road, Near Shardashram Soc., Dadar (W), Mumbai-400028	AABTD7342G	14,00,000	-	14,00,000	No	No
5	J.K. Sampat Navneet Trust	Navneet Bhavan, Bhavani Shankar Road, Near Shardashram Soc., Dadar (W), Mumbai-400028	AABTJ6271G	14,00,000	-	14,00,000	No	No
6	Sunil Gala Navneet Trust	Navneet Bhavan, Bhavani Shankar Road, Near Shardashram Soc., Dadar (W), Mumbai-400028	AALTS0038L	51,00,000	-	51,00,000	No	No
7	Anil Gala Navneet Trust	Navneet Bhavan, Bhavani Shankar Road, Near Shardashram Soc., Dadar (W), Mumbai-400028	AADTA9826D	51,00,000	-	51,00,000	No	No
8	Ketan Gala Navneet Trust	Navneet Bhavan, Bhavani Shankar Road, Near Shardashram Soc., Dadar (W), Mumbai-400028	AACTK6284L	37,00,000	-	37,00,000	No	No
9	Sanjeev Gala Navneet Trust	Navneet Bhavan, Bhavani Shankar Road, Near Shardashram Soc., Dadar (W), Mumbai-400028	AALTS8506D	30,00,000	30,00,000	30,00,000	No	Yes
10	Kalpana Realty	2nd Floor, Sarasadan, CTS No. 1218/B/1, Jun. of Dec. J & Laj Road, Vile Parle (W), Mumbai- 400056	AAMFK4881H	1,75,00,000	1,75,00,000	1,75,00,000	No	Yes
11	Amarchand R Gala(HUF)	Navneet Bhavan, Bhavani Shankar Road, Dadar (W), Mumbai - 400 028	AAAHA4957G	50,00,000	-	50,00,000	No	No
12	Jitendra L Gala(HUF)	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AAAHJ4843A	50,00,000	50,00,000	50,00,000	No	Yes
13	Raju H Gala(HUF)	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AAAHR3702D	1,40,00,000	-	1,40,00,000	No	No
14	Shantilal P Gala (HUF)	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AAAHS3679G	1,00,00,000	1,00,00,000	88,00,000	No	Yes
15	Sonal Harshil Gala	Navneet Bhavan, Bhavani Shankar Road, Near Shardashram Soc., Dadar (W), Mumbai-400028	AKGPC2872C	75,00,000	25,00,000	50,00,000	No	No
16	Harakhchand Samji Gala (HUF)	70, Princess Street, Shamaldas Gandhi Marg, Mumbai 400 002	AAAHH2485N	3,60,00,000	1,50,00,000	2,10,00,000	No	Yes
17	Siddhant S Gala	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AKCPG7187J	30,00,000	-	30,00,000	No	No
18	Sanjeev J Gala	Navneet House, Gurukul Road, Memnagar, Ahmedabad	ACYPG0583P	10,00,000	-	10,00,000	No	No
19	Bhavnaben A Gala	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AGZPG0112D	15,00,000	-	15,00,000	No	No
20	Anil D Gala(HUF)	Navneet Bhavan, Bhavani Shankar Road, Dadar (W), Mumbai - 400 028	AAAHA9021J	47,00,000	-	47,00,000	No	No
21	Darsh D Gala	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AKCPG7188E	15,00,000	15,00,000	10,00,000	No	Yes
22	Aditya S Gala	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AKCPG7188H	3,00,00,000	1,50,00,000	1,50,00,000	No	No
23	Navin S. Shah	Navneet House, Gurukul Road, Memnagar, Ahmedabad	AJBPS2347A	3,00,00,000	-	3,00,00,000	No	No

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Annexure 8 :
Clause 34 (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish:

TAN	Section	Nature of Payment	Total Amount of Payment or receipt of the nature specified in column (3)	Total Amount on which tax was required to be deducted or collected out of 4)	Total amount on which tax was deducted or collected as specified rate out of (5)	Amount of tax deducted or collected out of (6)	Total amount on which tax was deducted at less than specified rate our of (7)	Amount of tax deducted or collected on (8)	Amount if tax deducted or collected not deposited to the credit of the central Government out of (6) & (8)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
AHMA05998G	192	Salary	1,75,332	1,75,332	1,75,332	1,045	-	-	-
AHMA05998G	194A	Interest other than Interest on securities	69,02,384	69,02,384	69,02,384	6,90,246	-	-	-
AHMA05998G	194C	Payments to contractors	7,05,82,092	7,05,82,092	7,05,82,092	10,55,249	-	-	-
AHMA05998G	194H	Commission Or brokerage	7,36,808	7,36,808	7,36,808	73,681	-	-	-
AHMA05998G	194J	Fees for professional or technical services	27,15,928	27,15,928	27,15,928	2,71,597	-	-	-
AHMA05998G	206C	Profits and gains from the business of trading in alcoholic liquor, forest produce, scrap, etc	2,80,653	2,80,653	2,80,653	2,807	-	-	-

Auditors Note: w

1. The above mentioned figures are based on TDS / TCS statements furnished by the assessee and books of account and other relevant information produced before us for verification.

2. In view of the voluminous nature of the information, we have applied test checks and compliance tests for verifying the information, along with management representation.

3. Assessee has not deducted tax on any sum credited or paid to contractors in the course of business of plying, hiring or leasing goods carriages during the year where contractor has furnished the PAN.

4. Also in some cases PAN is not supported by appropriate documents, therefore it is not possible for us to verify the correctness of the same and we have relied on information given by assessee.

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